

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union Township School Corp (6530)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$233,929	\$221,640	\$260,190	n/a	11%	17%
	11100 Regular Programs; Elementary	\$1,906,640	\$1,731,187	\$1,864,501	\$2,256,727	18%	30%	21%
	11200 Regular Programs; Middle/Junior High	\$612,661	\$1,084,893	\$1,093,152	\$1,239,546	102%	14%	13%
	11300 Regular Programs; High School	\$942,689	\$1,264,425	\$1,253,091	\$1,556,066	65%	23%	24%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,759	\$6,073	\$5,866	n/a	-83%	-3%
	11460 Vocational Education; Occupational Home Economics	\$84,747	\$67,869	\$106,375	\$134,616	59%	98%	27%
	11590 Other Vocational Education Programs	\$0	\$164,209	\$122,528	\$138,477	n/a	-16%	13%
	12100 2007 Account Code - Gifted and Talented	\$14,535	\$60,752	\$60,974	\$9,891	-32%	-84%	-84%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$30,273	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$0	\$4,500	\$0	\$4,500	n/a	0%	n/a
	12810 Special Education Preschool	\$0	\$31,172	\$32,062	\$48,277	n/a	55%	51%
	12900 Other Special Programs	\$0	\$346	\$0	\$12,526	n/a	> 500%	n/a
	14100 Summer School Programs; Elementary	\$27,774	\$7,038	\$8,045	\$8,071	-71%	15%	0%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,967	\$9,879	\$7,419	n/a	-17%	-25%
	14300 Summer School Programs; High School	\$1,136	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$5,733	\$13,551	\$13,193	\$14,713	157%	9%	12%
	16200 Preventive Remediation	\$326	\$27,041	\$37,036	\$42,730	> 500%	58%	15%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$38,787	\$68,544	\$100,391	\$66,347	71%	-3%	-34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$11,000	\$0	\$0	\$0	-100%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$309,425	\$459,528	\$453,606	\$467,047	51%	2%	3%
	22220 Library/Media Services; School Library	\$101,864	\$83,308	\$113,850	\$123,232	21%	48%	8%
	24100 Office of The Principal	\$413,448	\$557,347	\$560,244	\$695,195	68%	25%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$104,607	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$181,201	\$185,646	\$142,310	n/a	-21%	-23%
	26497 2007 Account Code - Teachers Retirement Fund	\$163,053	\$299,096	\$307,960	\$163,720	0%	-45%	-47%
Student Academic Achievement Total		\$4,738,424	\$6,383,662	\$6,550,246	\$7,427,738	57%	16%	13%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$19,221	\$19,378	\$12,846	n/a	-33%	-34%
	21220 Guidance Services; Counseling Services	\$176,726	\$133,949	\$133,657	\$140,440	-21%	5%	5%
	21340 Health Services; Nurse Services	\$63,662	\$85,303	\$87,702	\$85,351	34%	0%	-3%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,650	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$43,044	\$53,884	\$44,075	\$51,597	20%	-4%	17%
	23210 Executive Administration; Office of The Superintendent	\$103,605	\$128,271	\$151,818	\$171,790	66%	34%	13%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$2,768	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$247,358	\$257,174	\$117,327	n/a	-53%	-54%
Student Instructional Support Total		\$388,687	\$667,986	\$693,803	\$582,119	50%	-13%	-16%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$66,541	\$82,097	\$48,112	\$55,557	-17%	-32%	15%
	23160 Board of Education; Promotion Expenses	\$786	\$5,683	\$4,954	\$1,173	49%	-79%	-76%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$69,686	\$78,639	\$87,148	n/a	25%	11%
	25120 Fiscal Services; Service Area Direction	\$49,742	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$1,357	\$1,238	\$863	\$0	-100%	-100%	-100%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$123,989	n/a	n/a	n/a
	25920 Ditch Assessments	\$334	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$592,264	\$969,769	\$963,143	\$1,053,054	78%	9%	9%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$241,317	\$250,518	\$229,503	\$288,606	20%	15%	26%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$18,830	\$18,475	\$19,501	n/a	4%	6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$29,281	\$84,317	\$72,333	\$72,440	147%	-14%	0%
	27010 Student Transportation; Service Area Direction	\$121,360	\$91,497	\$102,591	\$119,764	-1%	31%	17%
	27100 Student Transportation; Vehicle Operation	\$213,456	\$288,155	\$290,224	\$323,638	52%	12%	12%
	27200 Student Transportation; Monitoring Services	\$57,766	\$109,529	\$124,677	\$116,391	101%	6%	-7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$118,407	\$159,726	\$148,450	\$192,940	63%	21%	30%
	27400 Student Transportation; Purchase of School Buses	\$92,158	\$0	\$0	\$0	-100%	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union Township School Corp (6530)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27500 Student Transportation; Insurance on Buses	\$8,328	\$29,583	\$18,283	\$19,093	129%	-35%	4%
	27700 Student Transportation; Contracted Transportation Services	\$280	\$109	\$326	\$281	0%	157%	-14%
	31100 Food Services Operations; Service Area Direction	\$892	\$356	\$2,241	\$2,600	192%	> 500%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$134,120	\$179,813	\$180,488	\$196,076	46%	9%	9%
	31300 Food Services Operations; Food Delivery	\$17	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$161,178	\$292,989	\$310,080	\$309,758	92%	6%	0%
	31900 Other Food Services	\$0	\$19,076	\$14,597	\$20,464	n/a	7%	40%
	33400 Athletic Coaches	\$92,807	\$290,357	\$280,437	\$301,899	225%	4%	8%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$236,921	\$467,601	\$428,331	\$390,481	65%	-16%	-9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$67,083	\$110,897	\$181,256	\$243,572	263%	120%	34%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$2,000	\$1,500	\$1,500	n/a	-25%	0%
Overhead and Operational Total		\$2,286,391	\$3,523,827	\$3,499,502	\$3,939,923	72%	12%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$189,798	\$1,067,843	\$254,100	\$445,781	135%	-58%	75%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,985	\$4,076	\$6,228	\$472,236	> 500%	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$14,855	\$116,097	\$27,649	\$8,050	-46%	-93%	-71%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$22,839	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$73,519	\$110,278	\$105,726	n/a	44%	-4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$382,677	\$223,923	\$146,857	\$137,919	-64%	-38%	-6%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,735	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$35,000	n/a	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$5,586	\$7,801	n/a	n/a	40%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$130,066	\$192,898	\$299,206	n/a	130%	55%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$714,922	\$1,549,333	\$1,564,806	\$1,592,779	123%	3%	2%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$36,880	\$92,797	\$86,057	n/a	133%	-7%
	54200 2007 Account Code - Common School Fund	\$0	\$92,250	\$94,938	\$42,000	n/a	-54%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$40,875	n/a	n/a	n/a
Nonoperational Total		\$1,309,972	\$3,293,986	\$2,496,137	\$3,296,268	152%	0%	32%
prorated								
	26491 2007 Account Code - PERF	\$25,149	\$27,532	\$32,347	\$17,189	-32%	-38%	-47%
	26492 2007 Account Code - Social Security	\$389,115	\$524,952	\$530,392	\$273,840	-30%	-48%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$15,981	\$41,969	\$35,457	\$37,634	135%	-10%	6%
	26494 2007 Account Code - Group Insurance	\$443,014	\$1,025,697	\$1,007,137	\$728,576	64%	-29%	-28%
	26496 2007 Account Code - Unemployment Compensation	\$767	\$9,270	\$10	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,793,294	\$530,043	\$17,446	n/a	-99%	-97%
prorated Total		\$874,027	\$3,422,714	\$2,135,386	\$1,074,686	23%	-69%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,400,565	\$9,376,654	\$8,237,834	\$8,201,429	52%	-13%	0%	56.3%	54.2%	53.6%	50.3%
Student Instructional Support	\$443,403	\$759,632	\$797,840	\$665,826	50%	-12%	-17%	4.6%	4.4%	5.2%	4.1%
Overhead and Operational	\$2,443,562	\$3,861,904	\$3,843,263	\$4,157,211	70%	8%	8%	25.5%	22.3%	25.0%	25.5%
Nonoperational	\$1,309,972	\$3,293,986	\$2,496,137	\$3,296,268	152%	0%	32%	13.6%	19.0%	16.2%	20.2%
Grand Total	\$9,597,501	\$17,292,175	\$15,375,074	\$16,320,735	70%	-6%	6%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.9%	58.6%	58.8%	54.3%